

U. S. TREASURY DEPARTMENT  
Internal Revenue Service  
Washington 25, D. C.

September 19, 1955

Alcohol and Tobacco Tax Division  
Industry Circular No. 55-29

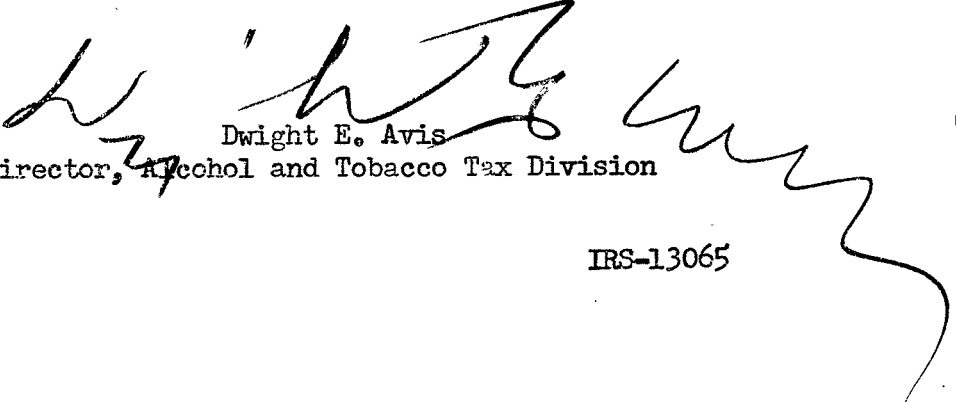
Affixture of Stamps to Packages of Cigars,  
Cigarettes, and Manufactured Tobacco

Manufacturers and importers of cigars, cigarettes,  
and manufactured tobacco:

1. The purpose of this industry circular is to advise you that the new regulations relating to cigars, cigarettes, and manufactured tobacco do not impose any restriction as to where the internal revenue tax stamp shall be affixed on the packages of such products.

2. The new regulations contained in 26 CFR Parts 270 and 275 provide that manufacturers and importers of cigars, cigarettes, and manufactured tobacco shall, before removal subject to tax, securely affix to each package of such products one or more stamps of such proper class and denominations as will fully taxpay the contents of such package. Such stamps may be affixed at any location on the package as desired by the manufacturer or importer, provided such stamps are securely affixed.

3. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division

IRS-13065